

**IN THE UNITED STATES BANKRUPTCY COURT FOR
THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DISTRICT**

IN RE:

CIRCUIT CITY STORES, INC.,)	CASE NO. 08-35653-KRH
et. al.)	
)	CHAPTER 11
)	
)	JOINTLY ADMINISTERED
Debtors.)	

**RESPONSE OF THE UNITED STATES OF AMERICA TO DEBTORS'
TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS
(DISALLOWANCE OF CERTAIN DUPLICATIVE CLAIMS)**

The United States of America, on behalf of its Internal Revenue Service, by and through undersigned counsel, hereby responds to the debtors' objection as follows:

1. On December 19, 2008, the Internal Revenue Service prepared a proof of claim in the total amount of \$19,069.17 which represented the debtor Patapsco Designs, Inc.'s (Case No. 08-35667-KRH) outstanding liability for Employer's Quarterly Tax Return (Form 941) for the last quarter of 2004. Of that amount, \$9,293.85 was classified as a priority tax liability and \$9,775.22 was classified as an unsecured general claim. A copy of that proof of claim is attached hereto as Exhibit A.

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2. In compliance with this Court's order dated December 10, 2008, which established the procedures to be followed for filing proofs of claim, on December 19, 2008, the Internal Revenue Service mailed the proof of claim to Circuit City Stores, Inc., et al., Claims Processing Department, Kurtzman Carson Consultants LLC (KCC), 2335 Alaska Avenue, El Segundo, CA 90245.

3. KCC stamped the Internal Revenue Service's proof of claim "RECEIVED" on December 29, 2008, and assigned it Claim Number 1998.

4. At no time did the Internal Revenue Service mail or otherwise submit a second claim for the debtor Patapsco Designs, Inc.'s (Case No. 08-35667-KRH) outstanding liability for Employer's Quarterly Tax Return (Form 941) for the last quarter of 2004 to KCC.

5. On information and belief, KCC through its own administrative processing error caused a duplicate claim to be filed on behalf of the Internal Revenue Service with respect to the debtor Patapsco Designs, Inc.'s outstanding liability for Employer's Quarterly Tax Return (Form 941) for the last quarter of 2004 and assigned that duplicate Claim Number 2430.

6. The Internal Revenue Service does not, nor has it ever, sought to be paid twice for the debtor Patapsco Designs,

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Inc.'s outstanding liability for Employer's Quarterly Tax Return (Form 941) for the last quarter of 2004.

WHEREFORE, the United States of America requests the Court as follows:

1. Overrule the debtors' objection to the Claim Number 1998 filed by the Internal Revenue Service;
2. Order that Claim Number 1998 filed by the Internal Revenue Service is allowed and that Claim Number 2430 filed by KCC on behalf of the Internal Revenue Service is disallowed as being duplicative of Claim Number 1998; and
3. For such other and further relief as is just and proper.

Respectfully submitted,

DANA J. BOENTE
United States Attorney

By: /s/ Richard F. Stein
Richard F. Stein
Special Assistant United States Attorney

CERTIFICATE OF SERVICE

I hereby certify that on July 14, 2009, a true and accurate copy of the foregoing RESPONSE OF THE UNITED STATES OF AMERICA TO DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN DUPLICATIVE CLAIMS) was electronically filed with the Clerk of the Court using the CM/ECF system, which will thereby cause the above to be electronically served on all registered users of the ECF system that have filed notices of appearance in this matter, and mailed, by U.S. Mail, first class, postage prepaid, to all persons on the attached Service List.

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